

PARSONS HSUE & DE RUNTZ LLP

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December 16, 2004

Mark Stop Amendment  
Commissioner For Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Re: Applicant: Bradley N. Maker  
Title: Implicit-Explicit Switching for Finite Element Analysis  
Application No.: 09/836,490 Filing Date: April 17, 2001  
Examiner: Proctor, Jason Scott Group Art Unit: 2123  
Docket No.: LSTC.004US0 Conf. No.: 8530

Dear Sir:

Transmitted herewith are the following documents in the above-identified application:

- (1) Return Receipt Postcard;
- (2) This Transmittal Letter (in duplicate);
- (3) Response to Office Action (23 pages);
- (4) Annotated Drawings (2 sheets);
- (5) Replacement Drawings (2 sheets);
- (6) Information Disclosure Statement (2 pages);
- (7) PTO Form 1449 (1 page) and one cited reference; and
- (8) Petition for Extension of Time.



No additional fee is required.

The fee has been calculated as shown below:

**CLAIMS AS AMENDED**

	Claims Remaining <u>After Amendment</u>		Highest No. Previously <u>Paid For</u>		Present <u>Extra</u>		Rate		Additional <u>Fee</u>
Total Claims	47	Minus	46	=	1	x	\$25.00	\$	25.00
Independent Claims	5	Minus	4	=	1	x	\$100.00	\$	100.00
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<input type="checkbox"/>	Fee of _____ for the first filing of one or more multiple dependent claims per application						\$		
<input checked="" type="checkbox"/>	Fee for Information Disclosure Statement						\$		180.00
<input checked="" type="checkbox"/>	Fee for Petition for Extension of Time						\$		60.00
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<b>Total additional fee for this Amendment:</b>								\$	<b>365.00</b>

- Conditional Petition for Extension of Time: If an extension of time is required for timely filing of the enclosed document(s) after all papers filed with this transmittal have been considered, an extension of time is hereby requested.
- Please charge any additional fees required and credit any overpayment to our Deposit Account No. 502664.

Certificate of Mailing Under 37 CFR 1.8

I hereby certify that this correspondence is being deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on December 16, 2004

Signature

Mary S. Bugay

Respectfully submitted,

  
Peter G. Mikhail  
Reg. No. 46,930